				C DISCLOSURE COPY *		OMB No. 1545-0047		
_	0	n	•	ization Exempt From		0000		
Forr	Form 990 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) 2023							
Depa	rtment of	f the Treasurv		curity numbers on this form as it may	-	Open to Public		
Intern	al Reven	ue Service	-	orm990 for instructions and the late		Inspection		
<u>A</u> F	or the			UL 1, 2023 and ending	JUN 30, 2024	-		
	heck if pplicable	e: C Name o	f organization		D Employer identif	ication number		
	Addres change Name		O YOUTH RANCH, INC	•		4.6		
	change		usiness as r and street (or P.O. box if mail is not de	livered to street address) Room/s	82-02533			
	return Final return/	er 2613						
	termin- ated Amend	City or t	G Gross receipts \$	40,663,502.				
	return	POID	E, ID 83706		H(a) Is this a group r			
	tion	F Name a	nd address of principal officer: KIM	THOMAS	for subordinate			
		5405	W. IRVING STREET, I		H(b) Are all subordinates i			
			X 501(c)(3) 501(c) ()	(insert no.) 4947(a)(1) or		a list. See instructions		
	Vebsit		YOUTHRANCH.ORG	Other Lt.	H(c) Group exemption			
				sociation Other L	Year of formation: 1953	M State of legal domicile: ID		
Fd		Summary						
ė			be the organization's mission or most		E FOR IDAHO'S			
Governance	-			RAMS AND SERVICES TH		·		
ern		Check this bo	-	ntinued its operations or disposed of m		1		
Ň			ting members of the governing body	, , ,	<u>3</u>			
ن ھ				verning body (Part VI, line 1b)				
Activities &				ear 2023 (Part V, line 2a)		786		
viti						1513		
Acti				lumn (C), line 12				
_	bl	Net unrelated	business taxable income from Form	990-T, Part I, line 11				
					Prior Year	Current Year		
ē	8 (Contributions	and grants (Part VIII, line 1h)		21,182,827.			
Revenue	9	Program serv	ice revenue (Part VIII, line 2g)		19,325,031.	22,295,264.		
3ev				and 7d)	-1,000,672.			
ш	11 (Other revenue	e (Part VIII, column (A), lines 5, 6d, 8c	, 9c, 10c, and 11e)	-130,532.			
	12	Total revenue	- add lines 8 through 11 (must equal	Part VIII, column (A), line 12)	39,376,654.	38,939,817.		
	13 (Grants and si	milar amounts paid (Part IX, column (/	A), lines 1-3)	500.	2,500.		
	14	Benefits paid	to or for members (Part IX, column (A), line 4)	0.	0.		
S	15 3	Salaries, othe	r compensation, employee benefits (F	Part IX, column (A), lines 5-10)	18,625,794.			
nse	16a I	Professional f	undraising fees (Part IX, column (A), I	ne 11e)	22,000.	28,000.		
Expenses	b	Total fundrais	iundraising fees (Part IX, column (A), ling expenses (Part IX, column (D), ling	e 25) 1,504,043.				
ш			es (Part IX, column (A), lines 11a-11d,		14,482,572.			
	18 -	Total expense	es. Add lines 13-17 (must equal Part I	K, column (A), line 25)	33,130,866.			
		Revenue less	expenses. Subtract line 18 from line	12	6,245,788.	-745,981.		
Net Assets or Fund Balances					Beginning of Current Year	End of Year		
sets	20 -	Total assets (I	Part X, line 16)		90,433,944.	86,230,335.		
As	21	Total liabilities	s (Part X, line 26)		20,474,591.	14,785,827.		
Fun	22	Net assets or	fund balances. Subtract line 21 from	line 20	69,959,353.	71,444,508.		
Pa	nrt II	Signatur	e Block					
				including accompanying schedules and sta r) is based on all information of which prep		y knowledge and belief, it is		
<u>u uc</u> ,					מוסר וומס מווץ אווטשולטעל.			
Sign Signature of efficer Date								
Sigr	h				Duto			
Her	e	KIM THO Type or print r						
				Durante d'un t	Date Check	PTIN		
		Print/Type pre	•	Preparer's signature	if .			
Paid	ŀ	ANN SWI	NDFT.T.	ANN SWINDELL	11/21/24 self-emplo	ped P01677409		

	I mut i spo proparor s	3 name	110	Jaror S Signaturo			#			
Paid	ANN SWINDE	SLL	AN	N SWINDE	$\mathbf{L}\mathbf{L}$	11/21	/ 2 4 "self-em	ployed \mathbf{P}	016774	09
Preparer	Firm's name CL	LIFTON	ILARSONALLEN	ГГЬ			Firm's EIN	41-0	746749	
Use Only	Firm's address 10	01 S.	CAPITOL BLVD	, SUITE	1700					
	BC	DISE,	ID 83702				Phone no. (208)	387-6	400
May the IF	May the IRS discuss this return with the preparer shown above? See instructions X Yes No									
LHA For	LHA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023)									

LHA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form	990 (2023) IDAHO YOUTH RANCH, INC.	82-0	0253346	Page 2
Par	t III Statement of Program Service Accomplishments			
	Check if Schedule O contains a response or note to any line in this Part III			. X
1	Briefly describe the organization's mission:	55005110		
	WE UNITE FOR IDAHO'S YOUTH BY PROVIDING ACCESSIBLE		AND	
	SERVICES THAT NURTURE HOPE, HEALING, AND RESILIENCE.	•		
2	Did the organization undertake any significant program services during the year which were not listed of	on the		
-	prior Form 990 or 990-EZ?		XYes	No
	If "Yes," describe these new services on Schedule O.			
3	Did the organization cease conducting, or make significant changes in how it conducts, any program s	ervices?	Yes	XNo
	If "Yes," describe these changes on Schedule O.			
4	Describe the organization's program service accomplishments for each of its three largest program service			
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocation	s to others, the to	tal expenses, an	d
	revenue, if any, for each program service reported.		20 705 2	
4a	(Code:) (Expenses \$25,077,339. including grants of \$	_) (Revenue \$	20,705,2	<u>(30.</u>)
	SEE SCHEDOLE O			
	0 520 200		1 200	140
4b	(Code:) (Expenses \$8,538,398. including grants of \$) (Revenue \$	1,328,4	48.)
	SEE SCHEDULE O			
4c	(Code:) (Expenses \$1,148,653. including grants of \$) (Revenue \$	261,5	5 86.)
	SEE SCHEDULE O			
4d	Other program services (Describe on Schedule O.)			
	(Expenses \$ 191,038. including grants of \$) (Revenue \$)	
4e	Total program service expenses34,955,428.		~	<u> </u>
			Form 9	90 (2023)
332002	2 12-21-23 2			
	4			

Form	aan	(2023)
FUIII	990	12023

 Form 990 (2023)
 IDAHO YOUTH RANCH, INC.

 Part IV
 Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			37
_	public office? If "Yes," complete Schedule C, Part I	3		<u>X</u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			37
_	during the tax year? If "Yes," complete Schedule C, Part II	4		<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		v
~	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			х
7	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	7		х
0	the environment, historic land areas, or historic structures? <i>If</i> "Yes," <i>complete Schedule D, Part II</i> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>			
8				х
9	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		9		х
10	If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	9		
10	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	x	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
u	Part VI	11a	x	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
~	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19	X	37
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		<u> </u>
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	000	X (2023)
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Form	<u>990 (2023)</u> IDAHO YOUTH RANCH, INC. 82-0253	346	Р	_{aqe} 4
Pa	rt IV Checklist of Required Schedules (continued)	010		age -
	(continuou)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a	Х	
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	1		
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	1		
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O Tt V Statements Regarding Other IRS Filings and Tax Compliance	38	Х	
Pa	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 137	-		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	
332004	\$ 12-21-23	Form	990	(2023)

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	Form 990 (2023) IDAHO YOUTH RANCH, INC. 82-0253346 Page 5					
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				Vee	Nia
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	1	I		Yes	No
20	filed for the calendar year ending with or within the year covered by this return	2a	786			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	-		2b	х	
				3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0		3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other		ty over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accour	nt)?	4a		X
b	If "Yes," enter the name of the foreign country					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccoun	ts (FBAR).			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			<u>5</u> c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			6-		х
h	any contributions that were not tax deductible as charitable contributions?			<u>6a</u>		
b			-	6b		
7	Organizations that may receive deductible contributions under section 170(c).			00		
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and se	rvices n	rovided to the pavor?	7a	х	
				7b	Х	
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w			_		
	to file Form 8282?			7c	Х	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	8			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c	ontrac	t?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit control	act?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	orm 88	99 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization	ation fil	e a Form 1098-C?	7h	X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	d by th	e			
				8		
9	Sponsoring organizations maintaining donor advised funds.			0.		
a b				9a 9b		
ь 10	Section 501(c)(7) organizations. Enter:			- 30		
	Initiation fees and capital contributions included on Part VIII, line 12	10a				
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
	Section 501(c)(12) organizations. Enter:		•			
а	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041 [,]	?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
а	Is the organization licensed to issue qualified health plans in more than one state?			<u>13a</u>		
-	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		I			
_	organization is licensed to issue qualified health plans	13b				
	Enter the amount of reserves on hand	13c		140		х
	Did the organization receive any payments for indoor tanning services during the tax year?			14a 14b		
ы 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune					
.0	excess parachute payment(s) during the year?			15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	t incor	ne?	16		х
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities	5			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					
332005	12-21-23			Form	9 90	(2023)
	5					

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2023.05000	IDAHO	YOUTH	RANCH,	INC.	

Form	990	(2023)
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Section A. Governing Body and Management

IDAHO YOUTH RANCH, INC.

82-0253346 Page 6

Yes No

Part VI	Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.
	Check if Schedule O contains a response or note to any line in this Part VI

Check if Schedule O contains a response or note to any line in this Part VI	
Check II Schedule O contains a response of note to any line in this Part VI	

					162		
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	21				
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.						
b	Enter the number of voting members included on line 1a, above, who are independent	1b	21				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	ny other				
	officer, director, trustee, or key employee?			2		Х	
3	Did the organization delegate control over management duties customarily performed by or under the						
	of officers, directors, trustees, or key employees to a management company or other person?			3		x	
4	Did the organization make any significant changes to its governing documents since the prior Form 9			4		Х	
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?		5		Х	
6	Did the organization have members or stockholders?			6		Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap						
	more members of the governing body?			7a		x	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st						
	persons other than the governing body?			7b		x	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year						
а	The governing body?			8a	Х		
b	Each committee with authority to act on behalf of the governing body?			8b	Х		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read						
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		x	
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re						
		Vondo	0000./		Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?			10a		х	
	If "Yes," did the organization have written policies and procedures governing the activities of such ch						
		-	,	10b			
11a	1a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?						
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		-				
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Х		
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y						
	on Schedule O how this was done	,		12c	х		
13	Did the organization have a written whistleblower policy?			13	Х		
14	Did the organization have a written document retention and destruction policy?			14	Х		
15	Did the process for determining compensation of the following persons include a review and approva						
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?						
а	The organization's CEO, Executive Director, or top management official			15a	Х		
b	Other officers or key employees of the organization			15b	Х		
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen	nent wi	th a				
	taxable entity during the year?			16a		х	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat						
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	ization	'S				
	exempt status with respect to such arrangements?			16b			
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filedID , OR						
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, ar	nd 990-	T (section 501(c)(3)s	s only)	availat	ole	
	for public inspection. Indicate how you made these available. Check all that apply.						
	X Own website Another's website Upon request Other (explain	on Sc	hedule O)				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co		,	d finano	cial		
	statements available to the public during the tax year.		-				
20	State the name, address, and telephone number of the person who possesses the organization's boo	oks and	records				
	KIM THOMAS - 208-972-5506						
	2465 W IRVING STREET, BOISE, ID 83706						

332006 12-21-23

6 2023.05000 IDAHO YOUTH RANCH, INC.

B1169971

(16)	SHEILA HENNESSEY	2.49
CHAI	2	

14421121 131839 B116997

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

Form 990 (2023)	IDAHO	YOUTH	RANCH,	INC.			82-
Part VII	Compensation	on of Office	ers, Direc	tors, Truste	ees, Key	Employees,	Highest	Compensate
	- Employees	and Indona	ndont Co	ntractore				

Employees, and independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

		T	inza			ipen	Salt	I		
(A)	(B)			(C) Position				(D)	(E)	(F)
Name and title	Average	(do	not cl				one	Reportable	Reportable	Estimated
	hours per	box,	, unles	less person is both an and a director/trustee)			n an	compensation	compensation	amount of
	week					1/1/1/1/1		from	from related	other
	(list any hours for	irecto						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or c	stee			sated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al trus		yee	mper		1099-NEC)	1000 1120/	and related
	below	Individual trustee or director	Institutional trustee	ы.	Key employee	Highest compensated employee	er	,		organizations
	line)	Indiv	Instit	Officer	Keye	High empl	Former			-
(1) SCOTT CURTIS	40.00									
CEO				Х				237,466.	Ο.	31,058.
(2) SPENCER MERRICK	40.00									
MEDICAL DIRECTOR						x		236,236.	0.	12,519.
(3) KIM THOMAS	40.00									
CFO/TREASURER		1		х				173,026.	0.	5,749.
(4) ELIZABETH SHEAHAN	40.00							,		· · ·
CDO						x		151,746.	0.	20,416.
(5) CAMILLE ANDERSEN	40.00									
СРО						x		152,612.	Ο.	12,551.
(6) RICHARD CLINE	40.00									
VP - SOCIAL ENTERPRISE						x		138,310.	Ο.	21,626.
(7) RICHARD ALIS	40.00								•••	,•_••
CHIEF RISK OFFICER						x		135,955.	0.	21,271.
(8) TERESA BENNETT	40.00								•••	
EXECUTIVE ASSISTANT/SECRETARY		1		х				17,754.	0.	0.
(9) SCOTT ANDERSON	0.20								•••	
DIRECTOR		х						0.	0.	0.
(10) ELIZABETH BEEM	1.87									
DIRECTOR		х						0.	0.	0.
(11) KRISTIN BJORKMAN	0.45							```		
DIRECTOR		х						0.	0.	0.
(12) JIM BRATNOBER	2.38							```		
DIRECTOR	2.50	х						0.	0.	0.
(13) LEROY CUSTER	1.56									.
PAST CHAIR	1.30	x		x				0.	0.	0.
(14) CELIA GOULD	0.26			- 23						.
DIRECTOR	0.20	х						0.	0.	0.
(15) ANGELA HARRISON	0.40								0.	U .
DIRECTOR	0.10	x						0.	0.	0.
(16) SHEILA HENNESSEY	2.49	- 27						0.	0.	<u>0 </u>
CHAIR	2.79	x		x				0.	0.	0.
(17) JIM JOHNSON	1.08	-		-				0.	0.	<u> </u>
DIRECTOR	1.00	x						0.	0.	0.
		Λ		I				I 0.	0.	Form 990 (2023)
332007 12-21-23										Form ອອບ (2023)

7

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do		Pos		ו than c	ne	Reportable	Reportable	Estimated
	hours per	box	, unles	ss per	rson i	is both	ı an	compensation	compensation	amount of
	week		cer an	d a di	irecto	or/trust	tee)	from	from related	other
	(list any	ector						the	organizations	compensation
	hours for related	or dir	e			ated		organization	(W-2/1099-MISC/	from the
		Istee	truste		e	pensi		(W-2/1099-MISC/	1099-NEC)	organization
	organizations below	ıal tru	onal		ploye	com		1099-NEC)		and related
	line)	ndividual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
	,	Ē	Ë	Of	Ϋ́e	en	Б			
(18) TRAVIS LEACH	1.45	37						0	0	
DIRECTOR	0.20	Х						0.	0.	0.
(19) MOLLY MOSHER	0.38								0	
DIRECTOR	0 71	Х				-		0.	0.	0.
(20) RICK RIETMANN	0.71								•	
DIRECTOR	0 5 6	Х						0.	0.	0.
(21) LEANNE ROUSSEAU	0.56									
DIRECTOR		Х						0.	0.	0.
(22) ALONZO SANCHEZ	0.75									
DIRECTOR		Х						0.	0.	0.
(23) BRIAN J. SCOTT	1.27									
DIRECTOR		Х						0.	0.	0.
(24) LAURA SIMIC	0.88									
DIRECTOR		Х						0.	0.	0.
(25) IVY SMITH	1.81									
DIRECTOR		Х						0.	0.	0.
(26) LAURA SMITH	1.58									
DIRECTOR		Х						0.	0.	0.
							125,190.			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,243,105.	0.	125,190.
2 Total number of individuals (including but no										
compensation from the organization		000	noto	u us		,	010			14
compensation nom the organization										Yes No
3 Did the organization list any former officer,	director trust	oo k		mnl		o or	hio	hest companyated empl		
			-	•	-		Ŭ		Oyee on	3 X
line 1a? If "Yes," complete Schedule J for su										3 11
4 For any individual listed on line 1a, is the su										4 X
and related organizations greater than \$150										4 X
5 Did any person listed on line 1a receive or a	•							•		5 X
rendered to the organization? <i>If</i> "Yes." com	plete Schedule	e J fo	or su	ich r	bers	ion .				5 X
Section B. Independent Contractors										
1 Complete this table for your five highest con										ation from
the organization. Report compensation for the calendar year ending with or within the organization's tax year.										
(A) (B) (C)										
Name and business address Description of services Compensation							Compensation			
JORDAN WILCOMB CONSTRUCTION INC.										
406 S 6TH STREET, BOISE, ID 83707 CONSTRUCTION 9,727,54						9,727,544.				
BELFOR USA GROUP INC, 1100 W TAYLOR AVE										
STE 108, MERIDIAN, ID 83642 CONSTRUCTION 4,309,769.										
BUSINESS INTERIORS OF IDAHO										
176 S CAPITAL BLVD, BOISE, ID 83702 FURNITURE 630,070.										
MID-WEST TEXTILE COMPANY										
600 E SAN ANTONIO, EL PASO, TX 79901 INVENTORY 549,658.										
NETSMART TECHNOLOGIES INC								SOFTWARE		
PO BOX 713519, PHLADELPHI	<u>A , P</u> A	<u>19</u>	<u>1</u> 7	1				LICENSE/SUPPO	ORT	331,048.
2 Total number of independent contractors (including but not limited to those listed above) who received more than										
\$100,000 of compensation from the organiz	-				14	-				
SEE PART VII, SECTION A CONTINUATION SHEETS Form 990 (2023)										

332008 12-21-23

8

Form 990 IDAHO YOU	82-0253346									
Part VII Section A. Officers, Directors, Tru	Compensated Employe	es (continued)								
(A) Name and title	(B) Average hours	(cł		Pos	C) ition that		ly)	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	per week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(27) CHRIS TAYLOR DIRECTOR	1.10	x						0.	0.	0.
(28) DEANNA TURNER DIRECTOR	1.58	x						0.	0.	0.
(29) JULIE VANORDEN DIRECTOR	0.33	x						0.	0.	0.
(30) BRIDGETTE WEWERS DIRECTOR	0.70	x						0.	0.	0.
									0.	0.
Total to Part VII, Section A, line 1c							<u></u>			

332201 04-01-23

ar										F
		Check if Schedule O c	conta	<u>ains a respo</u>	nse (or note to any line	<u>in this Part VIII</u> (A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue exclu from tax und sections 512 -
Ś	1 a	Federated campaigns		1a		25,000.				
Inn		Membership dues								
mo	с	Fundraising events				1,125,153.				
and Other Similar Amounts		B I I I I I I I I I I I I I I I I I I I								
mil	е	Government grants (contri				730,936.				
ŝ	f	All other contributions, gifts,	grant	s, and						
the		similar amounts not included	abov	e 1f		10,918,151.				
0 P	g	Noncash contributions included in I	lines 1	a-1f 1g	6	5,716,338.				
an	h	Total. Add lines 1a-1f					12,799,240.			
						Business Code				
		SOCIAL ENTERPRISE				453310	20,705,230.	20705230.		
Revenue	b	RESIDENTIAL				623990	1,328,448.			
enu	с	COMMUNITY SERVICES				624110	261,586.	261,586.		
Sev	d					ļ ļ				
-	е					├				
		All other program service					00.005.004			
		Total. Add lines 2a-2f					22,295,264.			
	3	Investment income (includ	•	-			049 601			049 6
	other similar amounts)						948,621.			948,6
		 Income from investment of tax-exempt bond proceeds Royalties 		21,023.			21,0			
	5	Royalties	. <u></u>	(i) Real		(ii) Personal	21,023.			21,0
	6 -	Cross rents	6-	(i) Real 81,2		(ii) Personal				
		Gross rents	6a 6b		0.					
		Less: rental expenses Rental income or (loss)	60 60	81,2						
		Net rental income or (loss)		01,2			81,268.			81,2
		Gross amount from sales of	·····	(i) Securit	ies	(ii) Other				01,2
	<i>i</i> a	assets other than inventory	7a	836,9		313,267.				
	h	Less: cost or other basis	74		•	, _ · · · ·				
D		and sales expenses	7b	874,5	541.	323,503.				
	c	Gain or (loss)								
		Net gain or (loss)					-47,835.			-47,8
		Gross income from fundraisir			<u> </u>					,
	•	including \$ 1,1		•						
		contributions reported on								
		Part IV, line 18			8a	373,658.				
	b				8b	505,813.				
	с	Net income or (loss) from			nts		-132,155.			-132,1
	9 a	Gross income from gamin	g ac	tivities. See						
		Part IV, line 19			9a	17,850.				
	b	Less: direct expenses			9b	19,828.				
	с	Net income or (loss) from	gami	ng activitie	s		-1,978.			-1,9
	10 a	Gross sales of inventory, le								
		and allowances			<u>10a</u>					
		Less: cost of goods sold			10b	4				
+	С	Net income or (loss) from	sales	s of invento	у					
		VT 001 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				Business Code	0.076.055			
Revenue		MICELLANEOUS INCOME				900099	2,976,369.			29763
ent	b					├				
Bev	С					├				
1		All other revenue				L	2 976 269			
	е	Total. Add lines 11a-11d					2,976,369.			1

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10

IDAHO YOUTH RANCH, INC. Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

0000	on 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon				
Dov	not include amounts reported on lines 6b,	(A)	(B) Program service	(C)	(D) Fundraising
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				•
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	2,500.	2,500.		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	1,411,587.	497,832.	664,015.	249,740.
6	Compensation not included above to disqualified				
	persons (as defined under section $4958(f)(1)$) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	16,175,793.	14,121,781.	1,349,293.	704,719.
8	Pension plan accruals and contributions (include	006 - 11	1 100		~~ ~~ ~
	section 401(k) and 403(b) employer contributions)	226,544.	157,420. 2,022,999.	49,103. 202,235.	20,021. 98,347. 72,513.
9	Other employee benefits	2,323,581.	2,022,999.	202,235.	98,347.
10	Payroll taxes	1,592,000.	1,362,377.	157,110.	72,513.
11	Fees for services (nonemployees):				
	Management	212 070	9 953	205 217	
	Legal	<u>313,070.</u> 62,625.	7,753. 459.	<u>305,317.</u> 62,166.	
	Accounting	02,023.	459.	02,100.	
	Lobbying	28,000.			28,000.
	Professional fundraising services. See Part IV, line 17	41,807.		41,807.	20,000.
f	Investment management fees	41,007.		41,007.	
g	Other. (If line 11g amount exceeds 10% of line 25,	461,262.	379,796.	72,539.	8 927
40	column (A), amount, list line 11g expenses on Sch 0.)	209,432.	70,847.	7,813.	<u>8,927.</u> 130,772.
12 13	Advertising and promotion Office expenses	1,798,799.	1,612,549.	97,992.	88,258.
13	Information technology	222,571.	205,061.	12,010.	5,500.
15	Royalties	22273721	20370010	12/0100	5,5001
16	Occupancy	3,062,564.	3,012,928.	26,309.	23,327.
17	Travel	369,297.	326,328.	23,726.	19,243.
18	Payments of travel or entertainment expenses	,			
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	175,255.	129,818.	45,138.	299.
21	Payments to affiliates	·			
22	Depreciation, depletion, and amortization	2,039,601.	1,977,043.	53,593.	8,965.
23	Insurance	493,442.	440,720.	47,488.	5,234.
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	COST OF GOODS SOLD	6,923,340.	6,923,321.	19.	
b	MISCELLANEOUS	776,749.	731,065.	8,058.	37,626.
с	CLIENT NECESSITIES	507,587.	507,587.		
d	EQUIPMENT RENT	443,963.	440,815.	596.	2,552.
е	All other expenses	24,429.	24,429.		
25	Total functional expenses. Add lines 1 through 24e	39,685,798.	34,955,428.	3,226,327.	1,504,043.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				Form 990 (2023)
00004	12-21-23				

11

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Cash - non-interest-bearing Savings and temporary cash investments Pledges and grants receivable, net

Check if Schedule O contains a response or note to any line in this Part X

1,636,069. 2,899,824. 3 471,618. 1,276,155. 4 4 Accounts receivable, net Loans and other receivables from any current or former officer, director, 5 trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 5 6 Loans and other receivables from other disgualified persons (as defined 6 under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) 336,363. 355,229. Notes and loans receivable, net 7 7 Assets 2,368,343. 2,483,467. 8 Inventories for sale or use 8 188,530. 210,317. 9 Prepaid expenses and deferred charges 9 **10a** Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D _____ 10a 67,502,679. b Less: accumulated depreciation 51,417,115. 54,587,430. 10c 25,407,887. 24,508,792. Investments - publicly traded securities 11 11 Investments - other securities. See Part IV, line 11 12 12 Investments - program-related. See Part IV, line 11 13 13 53,712. 47,981. 14 14 Intangible assets 14,700. 14,700. Other assets. See Part IV, line 11 15 15 90,433,944. 86,230,335. 16 16 **Total assets.** Add lines 1 through 15 (must equal line 33) 7,133,856. 1,775,649. 17 Accounts payable and accrued expenses 17 18 18 Grants payable 4,560,426. 4,366,230. 19 19 Deferred revenue Tax-exempt bond liabilities 20 20 Escrow or custodial account liability. Complete Part IV of Schedule D 21 21 22 Loans and other payables to any current or former officer, director, Liabilities trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons 22 4,502,388. 3,774,285. Secured mortgages and notes payable to unrelated third parties 23 23 24 24 Unsecured notes and loans payable to unrelated third parties 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X 4,277,921. 4,869,663. 25 of Schedule D 20,474,591. 14,785,827. 26 26 Total liabilities. Add lines 17 through 25 X Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 26,848,935. 58,464,716. 27 27 Net assets without donor restrictions 12,979,792. Net assets with donor restrictions 43,110,418. 28 28 Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. 29 Capital stock or trust principal, or current funds 29 Paid-in or capital surplus, or land, building, or equipment fund 30 30 31 Retained earnings, endowment, accumulated income, or other funds 31 69,959,353. 71,444,508. Total net assets or fund balances 32 32 90,433,944. 86,230,335. 33 33 Total liabilities and net assets/fund balances Form 990 (2023)

82-0253346 Page 11

(B) End of year

(A) Beginning of year

7,160,728.

Ο.

1

2

Form 990 (2023)

1

2

3

IDAHO YOUTH RANCH, INC. Part X | Balance Sheet

1,225,319.

Part XI Reconciliation of Net Assets Check if Schedule O contains a response or note to any line in this Part XI 1 1 Total revenue (must equal Part VIII, column (A), line 12) 1 38, 939, 817. 2 Total expenses (must equal Part IX, column (A), line 25) 2 39, 685, 798. 2 39, 685, 798. 3 -745, 981. 4 Het assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4 69, 959, 353. 5 Net unrealized gains (losses) on investments 5 2, 147, 242. 6 Donated services and use of facilities 7 7 Investment expenses 8 9 Other changes in net assets or fund balances (explain on Schedule O) 8 9 Other changes in net assets or fund balances (explain on Schedule O) 8 Part XII Financial Statements and Reporting 1 Check if Schedule O contains a response or note to any line in this Part XII XI 1 Accounting method used to prepare the Form 990: Cash X Accrual Other 11 The consolidated basis, or both: Separate basis Consolidated basis Dotheosolidated and separate basis 2b </th <th>_</th> <th>1990 (2023) IDAHO YOUTH RANCH, INC.</th> <th>82-0</th> <th>0253346</th> <th>Pa</th> <th>_{ge} 12</th>	_	1990 (2023) IDAHO YOUTH RANCH, INC.	82-0	0253346	Pa	_{ge} 12				
1 Total evenue (must equal Part VIII, column (A), line 12) 1 38,939,817. 2 Total expenses (must equal Part IX, column (A), line 25) 2 39,685,798. 3 Revenue less expenses. Subtract line 2 from line 1 3 -745,981. 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4 69,959,353. 5 Net unrealized gains (losses) on investments 6 83,894. 7 Investment expenses 7 8 Prior period adjustments 8 9 Other changes in net assets or fund balances (explain on Schedule O) 9 0. 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B) 71,444,508. Part XII Financial Statements and Reporting X X 11 Accounting method used to prepare the Form 990: Cash X Accrual Other 11 The organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. 2a X 11 Accounting method used to prepare the Form 990: Cash X Accrual Other 11 the organization changed its method of account	Pa	rt XI Reconciliation of Net Assets								
2 Total expenses (must equal Part IX, column (A), line 25) 2 39, 685, 798. 3 Revenue less expenses. Subtract line 2 from line 1 3 -745, 981. 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4 69, 959, 353. 5 Net unrealized gains (losses) on investments 6 83, 894. 6 Donated services and use of facilities 7 7 Investment expenses 7 8 Prior period adjustments 8 9 Other changes in net assets or fund balances (explain on Schedule O) 9 0. 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) 10 71, 444, 508. Part XII Financial Statements and Reporting X X Check if Schedule O contains a response or note to any line in this Part XII X X 1 Accounting method used to prepare the Form 990: Cash Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. 2a X If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, c		Check if Schedule O contains a response or note to any line in this Part XI								
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		or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b						

Form **990** (2023)

Department of the Treasury Internal Revenue Service

(Form 9	90)
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Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

I.

Name of the organization

Nam	e of t	he organization						Employer	identification number		
			O YOUTH RAI						2-0253346		
Pa	τI	Reason for Public C	Charity Status.	All organizations must c	omplete th	nis part.) S	ee instruction	S.			
The o	organi	zation is not a private found	ation because it is: (F	For lines 1 through 12, c	heck only o	one box.)					
1		A church, convention of chu	urches, or associatio	n of churches described	in sectio	n 170(b)(1	l)(A)(i).				
2		A school described in secti	ion 170(b)(1)(A)(ii). (Attach Schedule E (Forn	ו 990).)						
3		A hospital or a cooperative	hospital service orga	nization described in se	ection 170	(b)(1)(A)(ii	i).				
4		A medical research organization	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A))(iii). Enter	the hospital's name,		
		city, and state:									
5		An organization operated for	or the benefit of a col	lege or university owned	l or operate	ed by a go	vernmental u	nit describe	ed in		
		section 170(b)(1)(A)(iv). (C	Complete Part II.)								
6		A federal, state, or local gov	vernment or governm	nental unit described in	section 17	′0(b)(1)(A)	(v).				
7		An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in									
		section 170(b)(1)(A)(vi). (Complete Part II.)									
8		A community trust describe	ed in section 170(b)(1)(A)(vi). (Complete Par	t II.)						
9		An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college									
		or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or									
	37	university:									
10	X	An organization that normal									
		activities related to its exem		-					-		
		income and unrelated busin		(less section 511 tax) fro	m busines	ses acqui	red by the org	anization a	tter June 30, 1975.		
		See section 509(a)(2). (Cor	-	and the back for a shift of a			(-)(4)				
11		An organization organized a	-	•	•			way out the	numpeopo of one or		
12		An organization organized a	-	-	-			•			
		more publicly supported org lines 12a through 12d that of	-								
а		Type I. A supporting orga						-	nivina		
u		the supported organization		-	•	-					
		organization. You must c			indjointy o				pporting		
b		Type II. A supporting orga			ion with its	s supporte	d organizatio	n(s), by hay	rina		
-		control or management of	-				•		-		
		organization(s). You mus						5			
с] Type III functionally inte	-		in connect	ion with, a	and functional	ly integrate	d with,		
		its supported organization							·		
d] Type III non-functionally	integrated. A supp	orting organization oper	ated in cor	nnection w	ith its suppor	ted organiz	zation(s)		
		that is not functionally int	egrated. The organiz	ation generally must sat	isfy a distri	ibution rec	uirement and	an attentiv	veness		
		requirement (see instructi	ons). You must con	nplete Part IV, Sections	A and D,	and Part	V .				
е		Check this box if the orga	nization received a v	vritten determination fro	m the IRS	that it is a	Type I, Type	II, Type III			
		functionally integrated, or	Type III non-functior	nally integrated supporting	ng organiz	ation.					
f		r the number of supported o	•								
g		ide the following information		(/	(iv) to the error	nization listed					
	(1) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	nization listed ng document?	(v) Amount of support (see ir	2	(vi) Amount of other support (see instructions)		
		organization		above (see instructions))	Yes	No	support (see ii	istructionsj			
Tota											

Schedule	A (For	m 9	90)	2023
Part II	Sı	qqı	or	t Sc

8	2-	0	2	5	3	3	4	6	Page 2	2
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Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

See	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge					-	
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
•	column (f)						
	Public support. Subtract line 5 from line 4. ction B. Total Support						
	• •	(-) 0010	(1-) 0000	(-) 0001	(-1) 0000	(-) 0000	
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
-	Amounts from line 4 Gross income from interest,						
8	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
9	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
10	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
	Gross receipts from related activities,	etc. (see instructi	ons)			12	
	First 5 years. If the Form 990 is for th	,	,				
	organization, check this box and sto	0		,	5	()()	
Se	ction C. Computation of Publi						
	Public support percentage for 2023 (I			column (f))		14	%
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	%
	33 1/3% support test - 2023. If the					nore, check this bo	x and
	stop here. The organization qualifies						
b	33 1/3% support test - 2022. If the o	organization did n	ot check a box on	line 13 or 16a, and	d line 15 is 33 1/3%	% or more, check th	is box
	and stop here. The organization qual	lifies as a publicly	supported organiz	ation			
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact	s-and-circumstanc	ces test, check this	s box and stop h e	ere. Explain in Parl	t VI how the organi	zation
	meets the facts-and-circumstances te	st. The organization	on qualifies as a p	ublicly supported o	organization		
b	10% -facts-and-circumstances test	: - 2022. If the org	ganization did not	check a box on lin	ne 13, 16a, 16b, or	17a, and line 15 is	10% or
	more, and if the organization meets the	ne facts-and-circur	mstances test, che	eck this box and s	stop here. Explain	in Part VI how the	
	organization meets the facts-and-circl	umstances test. Th	he organization qu	alifies as a publicl	y supported organ	ization	
18	Private foundation. If the organization	n did not check a	box on line 13, 16	8a, 16b, 17a, or 17	b, check this box a	and see instruction	s
						Schedule A	(Form 990) 2023

332022 12-21-23

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support (d) 2022 Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (e) 2023 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 7977404.31044005.14312005.21182827.12799240.87315481. include any "unusual grants.") 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the 18875547.22365080.21931082.19325031.22295264.104792004 organization's tax-exempt purpose 3 Gross receipts from activities that are not an unrelated trade or business under section 513 520,517. 517,141. 2976368. 171,090. 292,193. 4477309. 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 5 The value of services or facilities furnished by a governmental unit to the organization without charge 27024041.53701278.36763604.41024999.38070872.196584794 6 Total. Add lines 1 through 5 7a Amounts included on lines 1, 2, and 277,169. 683,486. 947,427. 345,480. 452,951. 2706513. 3 received from disqualified persons b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the 475,361 amount on line 13 for the year 59,950. 149,649. 112,321 107,442. 904,723. c Add lines 7a and 7b 1007377. 820,841 426,818. 795,807. 560,393. 3611236 92973558 Public support. (Subtract line 7c from line 6.) Section B. Total Support (d) 2022 Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (e) 2023 (f) Total 27024041. 36763604.41024999.38070872.196584794 9 Amounts from line 6 53701278. 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, 417,262. 574,732. 797,697. 1050912. 358,287. 3198890. and income from similar sources **b** Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 358,287. 417,262. 574,732. 797,697. 1050912. 3198890. c Add lines 10a and 10b 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on 12 Other income. Do not include gain or loss from the sale of capital 2914062. 2914062. assets (Explain in Part VI.) 27382328.54118540.37338336.41822696. 42035846.202697746 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here Section C. Computation of Public Support Percentage 95.20 % Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 15 96.85 16 Public support percentage from 2022 Schedule A, Part III, line 15 16 % Section D. Computation of Investment Income Percentage 1.58 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) % 17 1.39 18 18 Investment income percentage from 2022 Schedule A, Part III, line 17 % 19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is notΧ more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions Schedule A (Form 990) 2023 332023 12-21-23 16

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1

2

3a

Yes No

Part IV | Supporting Organizations

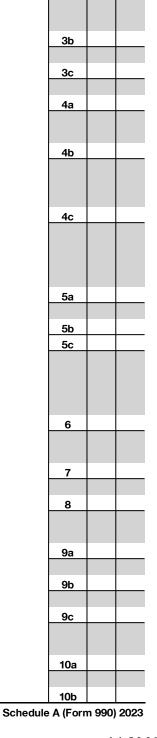
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

17

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dule A	(Form 990) 2023	IDAHO	YOUTH	RANCH,	INC.
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Ра	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2				
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
 a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? b A family member of a person described on line 11a above? c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization's officers, directors, or trustees were allocated among the supported organization operated, supervised, or controlled the supported organization's officers, supervised, or controlled the supporting organization. 2 Did the organization operated, supervised, or controlled the supported organization's officers, directors, or trustees were allocated among the supported organization's and what conditions or restrictions, if any, applied to such powers during the tax year. 2 Did the organization operate for the benefit of any supported organization's (" "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization's (section C. Type II Supporting Organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization's active organization's supported organization's active organization's or trustees during the tax year also a majority of the directors or trustees of each of the organizat	2			
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		1
Sec	tion D. All Type III Supporting Organizations		-	
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			

			103	110
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year	(see instructions).
	Show the box next to the method that the organization doed to ballery the integral r art root daring the year	· · · · · · · · · · · · · · · · · · ·

a ____ The organization satisfied the Activities Test. Complete line 2 below.

b

с		The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions)).
---	--	---	--	----

18

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* 332025 12-21-23

3b | | Schedule A (Form 990) 2023

2a

2b

3a

Yes No

14421121 131839 B116997

332026 12-21-23

2023.05000 IDAHO YOUTH RANCH, INC.

82-0253346	Page 6	

1	1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (<i>explain in</i> Part VI). See instructions.				
	All other Type III non-functionally integrated supporting organizations must complete Sections A through E.				
Section A - Adjusted Net Income (A) F				(B) Current Year (optional)	
1	Net short-term capital gain	1			
2	Recoveries of prior-year distributions	2			
3	Other gross income (see instructions)	3			
4	Add lines 1 through 3.	4			
5	Depreciation and depletion	5			
6	Portion of operating expenses paid or incurred for production or				
	collection of gross income or for management, conservation, or				
	maintenance of property held for production of income (see instructions)	6			
_7	Other expenses (see instructions)	7			
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8			
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)		
1	Aggregate fair market value of all non-exempt-use assets (see				
	instructions for short tax year or assets held for part of year):				
а	Average monthly value of securities	1a			

1b 1c

1d

IDAHO YOUTH RANCH, INC.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

	(explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,		
	see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
	Minimum Accest Amount (add line 7 to line 6)	8	
8	Minimum Asset Amount (add line 7 to line 6)	U	
	tion C - Distributable Amount		Current Year
		1	Current Year
	tion C - Distributable Amount	1 2	Current Year
	tion C - Distributable Amount Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
	tion C - Distributable Amount Adjusted net income for prior year (from Section A, line 8, column A) Enter 0.85 of line 1.	1 2	Current Year
	tion C - Distributable Amount Adjusted net income for prior year (from Section A, line 8, column A) Enter 0.85 of line 1. Minimum asset amount for prior year (from Section B, line 8, column A)	1 2 3	Current Year
Sec ⁻ 1 2 3 4	Adjusted net income for prior year (from Section A, line 8, column A) Enter 0.85 of line 1. Minimum asset amount for prior year (from Section B, line 8, column A) Enter greater of line 2 or line 3.	1 2 3 4	Current Year
Sec 1 2 3 4 5	tion C - Distributable Amount Adjusted net income for prior year (from Section A, line 8, column A) Enter 0.85 of line 1. Minimum asset amount for prior year (from Section B, line 8, column A) Enter greater of line 2 or line 3. Income tax imposed in prior year	1 2 3 4	Current Year

instructions).

Schedule A (Form 990) 2023

b Average monthly cash balances

d Total (add lines 1a, 1b, and 1c)

c Fair market value of other non-exempt-use assets

e Discount claimed for blockage or other factors

Schedule A (Form 990) 2023

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20

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

Schedule A (Form 990) 2023

IDAH	O YOUTH	RANCH,	INC.

82-0253346 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)						
Secti	Section D - Distributions Current Year					
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported					
	organizations, in excess of income from activity			2		
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	3	3		
4	Amounts paid to acquire exempt-use assets			4		
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
6	Other distributions (<i>describe in Part VI</i>). See instructions.			6		
7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	e organization is responsive				
	(provide details in Part VI). See instructions.			8		
9	Distributable amount for 2023 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount			10		
		(i)	(ii)		(iii)	
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	ıs	Distributable Amount for 2023	
_1	Distributable amount for 2023 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2023 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2023					
a	From 2018					
b	From 2019					
C	From 2020					
d	From 2021					
e	From 2022					
f	Total of lines 3a through 3e					
g	Applied to underdistributions of prior years					
<u>h</u>	Applied to 2023 distributable amount					
i	Carryover from 2018 not applied (see instructions)					
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2023 from Section D,					
	line 7: \$					
a	Applied to underdistributions of prior years					
b	Applied to 2023 distributable amount					
C	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2023, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2023. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2024. Add lines 3j					
	and 4c.					
8	Breakdown of line 7:					
а	Excess from 2019					
b	Excess from 2020					
с	Excess from 2021					
d	Excess from 2022					
е	Excess from 2023					

Schedule A (Form 990) 2023 IDAH

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

INSURANCE PROCEEDS

2023 AMOUNT: \$ 2,914,062.

Schedule A (Form 990) 2023

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** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

82-0253346

(Form 990)

Department of the Treasury Internal Revenue Service

Schedule B

Name of the organization

Organization type (check one)

IDAHO YOUTH RANCH, INC.

	·
Filers of:	Section:
Form 990 or 990-EZ	\fbox 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of the parts unless the set of the parts unless the set of the parts unless to this organization because it received *nonexclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless total set of the parts unless the set of the parts unless total set of the parts unless the set of the parts unless the

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Name of organization

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ <u>1,000,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$350,443.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$220,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	, , , , , , , , , , , , , , , , ,	\$213,266.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$119,254.	PersonXPayrollImage: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$ <u>100,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

14421121 131839 B116997

23 2023.05000 IDAHO YOUTH RANCH, INC. B1169971

Page **2**

82-0253346

IDAHO YOUTH RANCH, INC.

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (d) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 7 X Person Payroll 100,000. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 Type of contribution No. **Total contributions** 8 Person Payroll 86,228. Noncash X (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 9 X Person Payroll 86,036. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 10 Person Payroll 83,893. Noncash X \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 11 X Person Payroll 82,147. Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution 12 X Person Payroll 73,185. Noncash \$ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

Page **2**

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

24

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$69,600.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
14_		\$68,884.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>15</u>		\$65,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
16		\$ <u>56,799.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$54,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
18		\$51,060.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

Page **2**

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

25

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		\$ <u>40,600.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
20		\$ <u>40,000.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
21_		\$ <u>35,992.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
22		\$ <u>30,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
23		\$24,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
24		\$22,374.	Person Payroll Noncash X (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

26

14421121 131839 B116997

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
25		\$ <u>21,800.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
26		\$21,056.	Person Payroll Noncash X (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
27_		\$20,103.	Person X Payroll	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
28		\$20,000.	Person X Payroll	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
29		\$ <u>20,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
30		\$20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)	

Schedule B (Form 990) (2023)

27

323452 12-26-23

14421121 131839 B116997

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additiona	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ <u>19,685.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
32		\$19,667.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
33		\$19,250.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
34		\$19,206.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
35		\$ <u>15,500.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
36		\$15,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

28

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		\$14,100.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
38_		\$ <u>13,600.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
39		\$13,200.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>40</u>		\$ <u>13,100.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>41</u>		\$12,400.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
42		\$203,605.	Person Payroll Noncash X (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

29

323452 12-26-23

14421121 131839 B116997

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Employer identification number

IDAHO YOUTH RANCH, INC.

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		\$12,139.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
44_		\$ <u>12,100.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>45</u>		\$12,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>46</u>		\$11,739.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> 47 </u>		\$11,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
48		\$11,267.	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

30

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

Page **2**

Page **2**

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>49</u>		\$10,692.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
50_		\$ <u>10,600.</u>	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$10,550.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
52		\$10,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
53		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
54		\$10,317.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

31

14421121 131839 B116997

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82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		\$10,108.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
56		\$ <u> </u>	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
57		\$10,046.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
58		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
59		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
60		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

32

Page **2**

IDAHO YOUTH RANCH, INC.

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>62</u>		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
63		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
64		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
65		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
66		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

33

14421121 131839 B116997

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	nal space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67		\$\$10,000.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
68		\$\$10,000.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
69		\$\$10,000.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
70		\$\$10,000.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$\$10,000.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
72		\$9,431.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

Page **2**

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

34

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Page **2**

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$9,326.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
74_		\$9,185.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
75		\$9,138.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
76		\$9,000.	PersonXPayrollImage: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$9,000.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>78</u> 323452 12-26-		\$8,650.	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

14421121 131839 B116997

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>79</u>		\$8,630.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
80		\$8,501.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
81		\$8,442.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
82		\$8,400.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
83		\$8,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>84</u> 323452 12-26		\$8,000.	Person X Payroll Noncash X (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

36

Page **2**

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
85		\$ <u>7,961.</u>	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
86		\$7,698.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
87		\$ <u>7,600.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
88		\$7,500.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
89		\$7,500.	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
90		\$7,251.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

37

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

14421121 131839 B116997

82-0253346

IDAHO YOUTH RANCH, INC.

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (d) (b) (c) Name, address, and ZIP + 4 No. **Total contributions** Type of contribution 91 X Person Payroll 7,250. Noncash X \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution 92 X Person Payroll 7,204. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 93 X Person Payroll 7,200. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 94 X Person Payroll 7,037. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 95 X Person Payroll 7,000. Noncash \$ (Complete Part II for noncash contributions.) (b) (c) (d) (a) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 96 X Person Payroll 6,846. Noncash X \$ (Complete Part II for noncash contributions.) 323452 12-26-23

Schedule B (Form 990) (2023)

38

Page **2** Employer identification number

IDAHO YOUTH RANCH, INC.

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
97		\$6,739.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
98		\$6,500.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
99		\$6,300.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
100		\$6,236.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
101		\$6,025.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>102</u> 323452 12-26-		\$6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

14421121 131839 B116997

Page **2**

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	l space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_103		\$5,920.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
104		\$5,870.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
105		\$5,739.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
106		\$5,666.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
107		\$5,647.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>108</u> 323452 12-26-		\$5,600.	Person X Payroll Noncash X (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

14421121 131839 B116997

Employer identification number

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
109		\$ <u>5,500.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
110		\$ <u>5,500.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
111		\$ <u>5,500.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
112		\$ <u>5,250.</u>	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
113		\$ <u>5,250.</u>	Person Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
114		\$ <u>5,202.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

14421121 131839 B116997

323452 12-26-23

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

202

41

Employer identification number

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
115		\$ <u>5,171.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
116		\$5,146.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
117		\$5,146.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
118		\$5,100.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
119		\$5,054.	Person X Payroll Noncash X (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
120		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

Page 2

323452 12-26-23

14421121 131839 B116997

Employer identification number

82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additiona	Il space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_121		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
122		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
123		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
124		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
125		\$ <u>5,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>126</u> 323452 12-26-		\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

43

Page **2**

Page 2 Employer identification number

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82-0253346

IDAHO YOUTH RANCH, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	nal space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_127			Person X Payroll Noncash Complete Part II for oncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_128		- _ \$5,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
129		- \$\$5,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>130</u>			Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_131			Person X Payroll Noncash Complete Part II for
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>132</u>			Person X Payroll Noncash Complete Part II for oncash contributions.)

Schedule B (Form 990) (2023)

14421121 131839 B116997

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IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	l space is needed.	
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
<u>133</u>		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Turne of contribution
No.	Name, address, and ZIP + 4	I otal contributions	Type of contribution
		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_135		\$ <u>5,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_136		\$ <u>5,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
137		\$ <u>5,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_138		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
323452 12-26	-23		Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

45

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Page **2**

IDAHO YOUTH RANCH, INC.

Employer identification number

82-0253346

Part I	Contributors (see instructions). Use duplicate copies of Part I if a	additional space is needed.	
(a)	(b)	(c) Total contributions	(d)
<u>No.</u>	Name, address, and ZIP + 4	\$\$,000.	Type of contribution Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_140		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
323452 12-26		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

46

(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.) (See instructions.) (c) FMV (or estimate) (See instructions.)	(d) Date received 06/28/24 (d) Date received
(b) Description of noncash property given	(c) FMV (or estimate)	(d)
Description of noncash property given	(c) FMV (or estimate)	(d)
Description of noncash property given	(c) FMV (or estimate)	(d)
Description of noncash property given	FMV (or estimate)	
Description of noncash property given		
AKESPEARE FESTIVAL ITEMS		
	_	
	\$450.	04/08/24
(h)	(c)	(d)
Description of noncash property given	FMV (or estimate) (See instructions.)	Date received
LLS FARGO STOCK		
	_	
		04/18/24
	\$00,220•	24
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
ORTIZATION OF LIFE ESTATE		
	_	
	\$ <u>83,893.</u>	01/31/24
	(c)	
(b)	FMV (or estimate)	(d)
Description of noncash property given	(See instructions.)	Date received
LAR CREDITS		-
	_	
	\$\$22,374.	01/31/24
	(c)	1
(b)	FMV (or estimate)	(d)
Description of noncash property given	(See instructions.)	Date received
INC. STOCK	_	
	_	
		12/20/23
	(b) Description of noncash property given (b) Description of noncash property given (b) Description of noncash property given LAR CREDITS (b) Description of noncash property given	(b) FMV (or estimate) (See instructions.) LLS FARGO STOCK \$ (b) (c) Description of noncash property given (c) (b) FMV (or estimate) (See instructions.) Description of noncash property given (c) (b) (c) Description of noncash property given \$ (b) (c) Description of noncash property given (c) (b) (c) Description of noncash property given (c) (b) (c) LAR CREDITS (See instructions.) (b) (c) Description of noncash property given \$ (b) (c) Description of noncash property given (c) (b) (C) Description of noncash property given (c) (b) (c) Description of noncash property given (c)

47

Schedule B (Form 990) (2023)

Employer identification number 82-0253346

TDAHO VOUTH RANCH THC

323453 12-26-23

Schedule B (Form 990) (2023)

14421121 131839 B116997

IDAHO	YOUTH RANCH, INC.		82-0253346
Part II	Noncash Property (see instructions). Use duplicate copies of Part II in	f additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
32	EVERGY, INC. STOCK	\$19,66	7. 12/20/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
33	SEATTLE MARINERS PACKAGE	-	
		\$1,25	0. 05/16/24
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
34	AIRPLANE TRANSPORTATION	\$19,20	611/08/23_
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
42	ISHARES CORE S&P STOCK	- - \$\$\$\$	5. 12/27/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
49	NETFLIX STOCK	- - - s\$10,69	2
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
50	HONDURAS VACATION AND BOWLING PARTY	-	0 06/04/04
		_ \$5,30	0. 06/24/24

48

2023.05000 IDAHO YOUTH RANCH, INC.

14421121 131839 B116997

Schedule B (Form 990) (2023)

B1169971

Schedule B (Form 990) (2023) Name of organization Page 3

Employer identification number

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
56	DONATION OF EQUINE FACILITY	-	
		\$10,100.	07/01/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
76	HELICOPTER RIDE, GOLF, AND PARKING PASSES TO BSU	—	
		\$4,100.	08/30/23
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
77	FOOTBALL TICKETS	_	
		\$9,000.	03/27/24
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
84	POLLY BEMIS RANCH VACATION	-	
		\$4,000.	03/05/24
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
85	VACATION PACKAGE	—	
		\$7,961.	03/21/24
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
86	MICRON STOCK	-	
		\$7,698.	11/16/23

Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

IDAHO YOUTH RANCH, INC.

Name of organization

Part II

Employer identification number

82-0253346

14421121 131839 B116997

AHO	YOUTH RANCH, INC.	82	-0253346
art II	Noncash Property (see instructions). Use duplicate copies of P	art II if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	HOTEL VISITS		
88			
			0.0.1.1.0.2
		\$ <u>7,500.</u>	08/01/23
(a)		(c)	
No. from	(b)	FMV (or estimate)	(d)
Part I	Description of noncash property given	(See instructions.)	Date received
	BASKETBALL TICKETS		
89			
		7 500	05/21/24
		\$ <u>7,500.</u>	05/21/24
(a)		(c)	
No. from	(b)	FMV (or estimate)	(d)
Part I	Description of noncash property given	(See instructions.)	Date received
-	CENTER PIECES AND GIFT BASKET		
91			
		\$3,250.	12/04/23
(a)		(a)	
No.	(b)	(c) FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
i art i	PATIO DINNER		
108			
		1 500	04/10/04
		\$\$.	04/12/24
(a)		(c)	
No. from	(b)	FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
	USE OF GUEST COTTAGE OF GEMSTONE VINEYARD		
113			
			0.0/01/00
		\$5,250.	08/01/23
(a)		(c)	
No.	(b)	FMV (or estimate)	(d)
from Part I	Description of noncash property given	(See instructions.)	Date received
	ALCOHOL AND MARTINI PARTY		
119			
		\$ 4,804.	06/18/24
3453 12-2		\$4,804.	<u>00/10/24</u> Schedule B (Form 990) (

Name of organization

Employer identification number

Schedule B (Form 990) (2023)

14421121 131839 B116997

2023.05000 IDAHO YOUTH RANCH, INC. B1169971

50

lame of o	rganization			Employer identification number
IDAHO	YOUTH RANCH, INC.			82-0253346
Part III	Exclusively religious, charitable, etc., contributor, complete columns	(a) through (e) and the following li , charitable, etc., contributions of \$1,0	ne entry. For orga)(7), (8), or (10) that total more than \$1,000 for the year
(a) No.	Ose duplicate copies of Part III II additiona			
from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held
-	Transferee's name, address,	(e) Transfer		tionship of transferor to transferee
-				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held
-	Transferee's name, address,	(e) Transfer		tionship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held
-		(e) Transfer		
-	Transferee's name, address,	and ZIP + 4	Rela	tionship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held
		(e) Transfer	of gift	
-	Transferee's name, address,	and ZIP + 4	Rela	tionship of transferor to transferee
23454 12-26	i-23			Schedule B (Form 990) (202

14421121 131839 B116997

	HEDULE D		al Financial Statements		OMB No. 1545-0047
(Forn	n 990)	Part IV, line 6, 7, 8, 9, 10,	nization answered "Yes" on Form 990, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.		2023
	nent of the Treasury Revenue Service		ttach to Form 990.) for instructions and the latest informatio	n.	Open to Public Inspection
lame	e of the organizati			Emp	oloyer identification number
Par	t l Organiz	IDAHO YOUTH RANCH,	INC. I Funds or Other Similar Funds or	. <u>A</u> aaaun	82-0253346
rai		n answered "Yes" on Form 990, Part IV, line		Accoun	Its. Complete if the
		, ,	(a) Donor advised funds	(b) Fun	ds and other accounts
1	Total number at e	nd of year			
2		f contributions to (during year)			
3	Aggregate value o	f grants from (during year)			
4		t end of year			
5	-		vriting that the assets held in donor advised		
~			exclusive legal control?		Yes No
6	0	0	dvisors in writing that grant funds can be use ^r donor advisor, or for any other purpose cor		
	impermissible priv		donor advisor, or for any other purpose cor	-	Yes No
Par			anization answered "Yes" on Form 990, Par		
1		servation easements held by the organization			
	Preservation	n of land for public use (for example, recreat	tion or education)	nistorically	important land area
	Protection of	f natural habitat	Preservation of a c	certified his	storic structure
		n of open space			
2			ed conservation contribution in the form of a	a conservat	
_	day of the tax year			0	Held at the End of the Tax Yea
a h					
b c	-	ricted by conservation easements	icture included on line 2a		
		vation easements included on line 2c acqui		20	
				2d	
3			eased, extinguished, or terminated by the or		during the tax
	year			5	0
4	Number of states	where property subject to conservation eas	ement is located		
5	Does the organiza	tion have a written policy regarding the peri	odic monitoring, inspection, handling of		
	,	orcement of the conservation easements it			
6	Staff and voluntee	r hours devoted to monitoring, inspecting, I	handling of violations, and enforcing conserv	ation ease	ments during the year
7	Amount of overage		ling of violations, and onforcing concernation		a during the year
7	Amount of expens	ies incurred in monitoring, inspecting, nand	ling of violations, and enforcing conservatior	i easement	s during the year
8	Does each conser	 vation easement reported on line 2d above	satisfy the requirements of section 170(h)(4)	(B)(i)	
•					Yes No
9			on easements in its revenue and expense sta		
		-	ote to the organization's financial statement		
	organization's acc	ounting for conservation easements.			
Par		-	Art, Historical Treasures, or Othe	er Simila	r Assets.
	Complete i	f the organization answered "Yes" on Form	990, Part IV, line 8.		
1a	•	· ·	8, not to report in its revenue statement and		
			lic exhibition, education, or research in furth	erance of p	public
	· •	Part XIII the text of the footnote to its finan			
b			B, to report in its revenue statement and bala		
		· ·	exhibition, education, or research in furthera	ance of put	JIC SERVICE,
	-	ng amounts relating to these items. ded on Form 990, Part VIII, line 1			\$
					Ψ \$
2			asures, or other similar assets for financial ga		÷
-	•	unts required to be reported under FASB AS		,	
а	•				\$
					\$
HA	For Paperwork R	eduction Act Notice, see the Instructions	for Form 990.		Schedule D (Form 990) 202
32051	09-28-23				
		-116005	52		
11	21 131839	B116997	2023.05000 IDAHO YOUTH	H RANC	H, INC. B11

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	05000	TDAHO	YOUTH

Sche		OUTH RANCH,			8	2 - 02	53346	Pa	age 2
Par	t III Organizations Maintaining Co	ollections of Art	, Historical Tre	easures, or Othe	er Similar	Asset	s (contin	ued)	
3	Using the organization's acquisition, accession	on, and other records	, check any of the f	following that make	significant us	se of its			
	collection items (check all that apply).								
а	Public exhibition	d	Loan or exc	hange program					
b	Scholarly research	е	Other						
с	Preservation for future generations								
4	Provide a description of the organization's co	llections and explain	how they further th	ne organization's exe	empt purpose	e in Part	XIII.		
5	During the year, did the organization solicit or	receive donations of	f art, historical treas	sures, or other simila	ır assets				
	to be sold to raise funds rather than to be ma			llection?			Yes		No
Par	t IV Escrow and Custodial Arrang reported an amount on Form 990, Parl		e if the organizatior	n answered "Yes" or	1 Form 990, F	Part IV, I	ine 9, or		
1a	Is the organization an agent, trustee, custodia	an, or other intermedi	ary for contributior	ns or other assets no	t included				
	on Form 990, Part X?						Yes		No
b	If "Yes," explain the arrangement in Part XIII a								
	, , , , , , , , , , , , , , , , , , , ,	ļ	5				Amount		
с	Beginning balance				1c				
	Additions during the year								
	Distributions during the year								
f	Ending balance				1f				
2a	Did the organization include an amount on Fo				ility?	[Yes		No
	If "Yes," explain the arrangement in Part XIII.]
Par	Tt V Endowment Funds Complete if	the organization ans	wered "Yes" on For	rm 990, Part IV, line					
		(a) Current year	(b) Prior year	(c) Two years back	(d) Three ye				
1a	Beginning of year balance	7,704,591.	7,527,489.			3,285.		349,3	
b	Contributions	161,406.	51,627.	· · · · ·		5,723.	-	692,3	
С	Net investment earnings, gains, and losses	172,041.	127,975.			0,524.	-	,	964.
d	Grants or scholarships	2,500.	2,500.	7,000.		5,410.		24,0	000.
е	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
g	End of year balance	8,035,538.	7,704,591.		7,44	4,122.	7,	083,3	285.
2	Provide the estimated percentage of the curre	ent year end balance	(line 1g, column (a))) held as:					
а	Board designated or quasi-endowment		_%						
b	Permanent endowment 89.8300	%							
с	Term endowment 10.1700 9	-							
-	The percentages on lines 2a, 2b, and 2c should be the second seco								
3a	Are there endowment funds not in the posses	ssion of the organizat	ion that are held ar	nd administered for t	ne		г	Yes	No
	organization by:							165	X
	(i) Unrelated organizations?(ii) Related organizations?						3a(i)		X
h	If "Yes" on line 3a(ii), are the related organizat	tions listed as require							
л Л	Describe in Part XIII the intended uses of the								
Par	t VI Land, Buildings, and Equipmo		ment funds.						
	Complete if the organization answered		Part IV, line 11a. S	See Form 990, Part X	, line 10.				
	Description of property	(a) Cost or ot			Accumulated	4	(d) Book	value	<u>د</u>
		basis (investm			epreciation		(u) D 001	value	
1a	Land		15.97	3,154.		1	5,973	1.15	54.
	Buildings				057,58		2,652		
	Leasehold improvements				, - •		,		
	Equipment		4,42	7,015. 3,	421,90	6.	1,005	5,10	.90
	Other			2,816.	435,76		4,957		
	. Add lines 1a through 1e. (Column (d) must ec						4,587		
			<u>,</u>	·= <i>//</i>			D (Form	-	

		1010	-			
Schedule [) (Form 990)	2023	IDAHO	YOUTH	RANCH,	INC.

Part VII Investments - Other Securities

Complete if	the organization answered "Yes" or	n Form 990, Part IV, line 1	1b. See Form 990, Part X, line 12.
(a) Description of security	Or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives			
(2) Closely held equity in	iterests		
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal f	orm 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total, (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
otal. (Column (b) must equal Form 990, Part X, line 15, col. (B)) Part X Other Liabilities	
Part X Other Liabilities	

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	OPERATING LEASE LIABILITY	3,541,668. 1,327,995.
(3)	FINANCE LEASE LIABILITY	1,327,995.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, line 25, col. (B))	4,869,663.

Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2023

332053 09-28-23

Sche	edule D (Form 990) 2023 IDAHO YOUTH RANCH, INC.				0253346 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Stateme	nts Wit	h Revenue per Re	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements			1	41,709,518.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a	2,147,237.		
b	Donated services and use of facilities	2b	138,631.		
с	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	525,640.		
е	Add lines 2a through 2d			2e	2,811,508.
3	Subtract line 2e from line 1			3	38,898,010.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a	41,807.		
b	Other (Describe in Part XIII.)	4b			
	Add lines 4a and 4b			4c	41,807.
С	Add lines 4a and 4b	• • • • • • • • • • • • • • • • •			
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part 1, line 12)			5	<u>41,807.</u> 38,939,817.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.)	ents Wi			38,939,817. n
5	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Stateme Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	ents Wi	th Expenses per F	Retur	n
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.)	ents Wi	th Expenses per F		38,939,817. n 40,224,361.
5 Pa	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statement Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	ents Wi	th Expenses per F	Retur	n
5 Pa	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial Stateme Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements	ents Wi	th Expenses per F	Retur	n
5 Pa 1 2	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.) rt XII Reconciliation of Expenses per Audited Financial Statement Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	ents Wi	th Expenses per F	Retur	n
5 Pa 1 2 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statemer Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	ents Wi 2a 2b	th Expenses per F	Retur	n
5 Pa 1 2 a b	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statemed Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Prior year adjustments	ents Wi 2a 2b 2c	th Expenses per F	Retur	n 40,224,361.
5 Pa 1 2 a b c	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.) Reconciliation of Expenses per Audited Financial Statemed Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a 2b 2c 2d	th Expenses per F 54,738. 525,640.	1 2e	n 40,224,361. 580,378.
5 Par 1 2 a b c d	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statemed Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Other (Describe in Part XIII.)	ents Wi 2a 2b 2c 2d	th Expenses per F 54,738. 525,640.	etur 1	n 40,224,361.
5 Par 1 2 a b c d e	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statement Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	ents Wi 2a 2b 2c 2d	th Expenses per F 54,738. 525,640.	1 2e	n 40,224,361. 580,378.
5 Par 1 2 a b c d e 3	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 1	2a 2b 2c 2d	th Expenses per F 54,738. 525,640. 41,807.	1 2e	n 40,224,361. 580,378.
5 Par 1 2 a b c d e 3 4	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statement Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	ents Wi 2a 2b 2c 2d	th Expenses per F 54,738. 525,640.	1 2e	n 40,224,361. 580,378. 39,643,983.
5 Par 1 2 a b c d e 3 4 a	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.) Add lines 4a and 4b	ents Wi 2a 2b 2c 2d 2d	th Expenses per F 54,738. 525,640. 41,807. 8.	1 2e 3 4c	n 40,224,361. 580,378. 39,643,983. 41,815.
5 Pa 1 2 a b c d e 3 4 a b c 5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) Reconciliation of Expenses per Audited Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	ents Wi 2a 2b 2c 2d 2d	th Expenses per F 54,738. 525,640. 41,807. 8.	1 2e 3	n 40,224,361. 580,378. 39,643,983.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

EARNINGS FROM THE PERMANENT AND TERM ENDOWMENTS ARE USED FOR OPERATING

INCOME FOR SPECIFIC PROGRAM USE, SCHOLARSHIPS TO YOUTH AND OTHER SPECIFIC

PURPOSES AS REQUESTED BY DONORS. ADDITIONAL EARNINGS ARE USED FOR

OPERATING COSTS TO FURTHER THE ORGANIZATION'S MISSION.

PART X, LINE 2:

THE ORGANIZATION IS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF

THE IRC AND IS SUBJECT TO FEDERAL INCOME TAX ONLY ON NET UNRELATED

BUSINESS INCOME. THE ORGANIZATION CURRENTLY HAS NO UNRELATED BUSINESS

INCOME AND IS NOT CONSIDERED A PRIVATE FOUNDATION WITHIN THE MEANING OF

SECTION 509(A) OF THE IRC AND ALL CHARITABLE CONTRIBUTIONS ARE CONSIDERED

55

Schedule D (Form 990) 2023

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332054 09-28-23

Part XIII	Supplemental Info	rmation (co	ontinued)		
Schedule D	(Form 990) 2023	IDAHO	YOUTH	RANCH,	INC.

TAX DEDUCTIBLE.

UNDRAISING CAMPAIGNS AND EVENTS	505,812
GAMING	19,828
FOTAL TO SCHEDULE D, PART XI, LINE 2D	525,640
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
FUNDRAISING CAMPAIGNS AND EVENTS	525,640
PART XII, LINE 4B - OTHER ADJUSTMENTS:	
ROUNDING	8

14421121 131839 B116997

332055 09-28-23

SCHEDULE G	Suppleme	ntal li	nformatio	n Regarding	Fund	Iraisi	ing or Gaming A	ctiv	ities	OMB No. 1545-0047
(Form 990)	Complete if the		nization ans ation entere	or if the	2023					
Department of the Treasury			Attac	ch to Form 990 o	or For	n 990	-EZ.			Open to Public
Internal Revenue Service	Go t	o www	.irs.gov/For	m990 for instru	ctions	and t	he latest informatio	n.		Inspection
Name of the organization	n									entification number
	IDAHO Y	OUTH	I RANCH	I, INC.					82-0253	3346
	complete this part		lete if the or	ganization answe	ered "Y	'es" or	n Form 990, Part IV, I	ine 17	7. Form 990-E	Z filers are not
 Indicate whether the a X Mail solicitation Mail solicitation X Internet and X Phone solicitation X Phone solicitation X In person social X In person social 	e organization rais tions email solicitations tations dicitations on have a written o red in Form 990, P d highest paid indiv	sed fund s or oral a art VII) o viduals	greement wi or entity in c or entities (fu	e X Solicita f X Solicita g X Special th any individual onnection with p	tion of tion of fundra (incluc rofessi	non-g gover aising ling of onal fu	overnment grants nment grants events ficers, directors, trus undraising services?		X Ye	
(i) Name and addres or entity (fund			(ii) Act	tivity	fùnd have c or cor	Did raiser ustody ntrol of utions?	(iv) Gross receipts from activity	tò (c	Amount paid or retained by) fundraiser :ed in col. (i)	(vi) Amount paid to (or retained by) organization
LES SHOEMMELIERS/S	TUDIO				Yes	No				
4FORTY, LLC - 440	CRYSTAL	WINE,	WOMEN ANI	D SHOES		X	49,147.		28,000	. 21,147.
						<u> </u>				
Total							49,147.		28,000	. 21,147.
3 List all states in wh	ich the organizatio	n is rea	listered or lic	ensed to solicit (contrib	utions		it is 4		,
or licensing.										

AZ, CA, CO, DE, ID, IA, ME, MI, MS, MT, NE, NV, NJ, NC, OR, SC, SD, TX, UT, VT, WA, WI, WY

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. SEE PART IV FOR CONTINUATIONS Schedule G (Form 990) 2023

LHA 332081 09-13-23

IDAHO YOUTH RANCH, INC.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000

		UNITE FOR HOPE	WINE WOMEN & SHOES CDA		(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
1	Gross receipts	604,411.	49,147.	845,253.	1,498,811
2	Less: Contributions	454,227.	40,507.	630,419.	1,125,153
3	Gross income (line 1 minus line 2)	150,184.	8,640.	214,834.	373,658
4	Cash prizes				
5	Noncash prizes	40,190.	13,884.	49,268.	103,342
6	Rent/facility costs	24,915.	1,484.	27,124.	53,523
7	Food and beverages	51,278.	12,167.	62,704.	126,149
8	Entertainment				
9	Other direct expenses	81,389.	17,739.	123,671.	222,799
10	Direct expense summary. Add lines 4 through	n 9 in column (d)			505,813
					-132,155
τι		answered "Yes" on Form	1 990, Part IV, line 19, or r	eported more than	
	\$13,000 off Form 990-EZ, life 6a.		(b) Pull tabe/instant		(d) Total gaming (add
		(a) Bingo		(c) Other gaming	col. (a) through col. (a)
1	Gross revenue			17,850.	
2	Cash prizes				
3	Noncash prizes			19,828.	19,828
4	Rent/facility costs				
5	Other direct expenses				
6	Volunteer labor	Yes %	└── Yes % └── No	└── Yes % X No	
7	Direct expense summary. Add lines 2 through	n 5 in column (d)			19,828
8	Net gaming income summary. Subtract line 7	í from line 1, column (d)			<1,978
ls t	he organization licensed to conduct gaming a	ctivities in each of these	states?		X Yes N
				ear?	Yes X N
	2 3 4 5 6 7 8 9 10 11 1 1 2 3 4 5 6 7 8 9 10 11 1 1 2 3 4 5 6 7 8 Entitiest	 8 Entertainment	I Gross receipts 604,411. 2 Less: Contributions 454,227. 3 Gross income (line 1 minus line 2) 150,184. 4 Cash prizes 40,190. 5 Noncash prizes 40,190. 6 Rent/facility costs 24,915. 7 Food and beverages 51,278. 8 Entertainment 90 ther direct expenses 9 Other direct expenses 81,389. 10 Direct expense summary. Add lines 4 through 9 in column (d) 11 11 Net income summary. Subtract line 10 from line 3, column (d) 11 11 Net income summary. Subtract line 10 from line 3, column (d) 11 12 Gross revenue (a) Bingo 13 Gross revenue (a) Bingo 14 Gross revenue (a) Bingo 15 Other direct expenses 9% 3 Noncash prizes 9% 4 Rent/facility costs 9% 5 Other direct expenses 9% 6 Volunteer labor No 7 Direct expense summary. Add lines 2 through 5 in column (d) 8 8 Net gaming income summary. Subtract line 7 from line 1, column (d) 18 9 Inter the state(s) in which the organization conducts gaming activities: I is the organization licensed to conduct g	(event type) (event type) 1 Gross receipts 604,411. 49,147. 2 Less: Contributions 454,227. 40,507. 3 Gross income (line 1 minus line 2) 150,184. 8,640. 4 Cash prizes 40,190. 13,884. 6 Rent/facility costs 24,915. 1,484. 7 Food and beverages 51,278. 12,167. 8 Entertainment 81,389. 17,739. 9 Other direct expenses 81,389. 17,739. 10 Direct expense summary. Add lines 4 through 9 in column (d) 11 11 110. 11 Ming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or r\$15,000 on Form 990-EZ, line 6a. (a) Bingo (b) Pull tab/instant bingo/progressive bingo 1 Gross revenue 1 4 9 96 Volunteer labor No 2 Cash prizes 96 Volunteer labor No No 96 7 Direct expense summary. Add lines 2 through 5 in column (d) 8 Ne 96 No No 7 Direct expense su	(event type) (event type) (total number) 1 Gross receipts 604,411. 49,147. 845,253. 2 Less: Contributions 454,227. 40,507. 630,419. 3 Gross income (line 1 minus line 2) 150,184. 8,640. 214,834. 4 Cash prizes 40,190. 13,884. 49,268. 5 Noncash prizes 40,190. 13,884. 49,268. 6 Rent/facility costs 24,915. 1,484. 27,124. 7 Food and beverages 51,278. 12,167. 62,704. 8 Entertainment 81,389. 17,739. 123,671. 9 Other direct expenses 81,389. 17,739. 123,671. 10 Direct expense summary. Add lines 4 through 9 in column (d) 11 Net income summary. Subtract line 10 from line 3, column (d) 11 Reming. (e) Other gaming 1 Gross revenue 17,850. 2 (e) Other gaming 1 Gross revenue 17,850. 2 19,828. 3 Noncash prizes 19,828. 19,828. 4 4 Rent/facility costs 19,828. No No <t< td=""></t<>

332082 09-13-23

Schedule G (Form 990) 2023

Schedule G (Form 990) 2023	IDAHO YOUTH RAN	CH, INC.	82-0253346 Page 3
11 Does the organization conduct ga		s?	
12 Is the organization a grantor, bene	-		·
to administer charitable gaming?			Yes X No
13 Indicate the percentage of gaming			
			4.0.0.0
14 Enter the name and address of th			
Name <u>KIM THOMAS</u>			
Address 5645 W. IR	VING ST - BOISE,	ID 83706	
15a Does the organization have a con	tract with a third party from who	m the organization receives gaming r	evenue? Yes X No
b If "Yes," enter the amount of gam	ing revenue received by the erg	anization \$	and the amount
of gaming revenue retained by the			
c If "Yes," enter name and address			
Name			
Address			
16 Gaming manager information:			
Name			
Gaming manager compensation	\$		
Description of services provided			
Director/officer	Employee	Independent contractor	
17 Mandatory distributions: a Is the organization required under	state law to make charitable dis	stributions from the gaming proceeds	to
retain the state gaming license?			
		istributed to other exempt organization	ons or spent in the
organization's own exempt activit Part IV Supplemental Infor		<u>17,850.</u>	ns (iii) and (v); and Part III, lines 9, 9b, 10b,
		ditional information. See instructions	
SCHEDULE G, PART I,	LINE 2B, LIST OF	TEN HIGHEST PAID	FUNDRAISERS:
(I) NAME OF FUNDRAIS	SER: LES SHOEMMEI	LIERS/STUDIO 4FORTY	, LLC
	· · · · · · · · · · · · · · · · · · ·		
(I) ADDRESS OF FUND	RAISER: 440 CRYST	TAL SPRINGS RD., ST	. HELENA, CA 94574
SCHEDULE G, PART IV			
DAFFIF.			
RAFFLE:			
THE PROFESSIONAL FUR	NDRAISER MANAGED	THE WINE, WOMEN AN	D SHOES SPECIAL
EVENT AS WELL AS THE			-
332083 09-13-23			Schedule G (Form 990) 2023
		59	

14421121 131839 B116997

^{2023.05000} IDAHO YOUTH RANCH, INC. B1169971

Schedule G	(Form	99

 Schedule G (Form 990)
 IDAHO YOUTH RANCH, INC.

 Part IV
 Supplemental Information (continued)

Tartiv		(continued)		
				Schedule G (Form 990)
332084 04-01	1-23			

SC	HEDULE J	Compensation Information	I	OMB No. 1	545-004	47
(Fo	rm 990)	- For certain Officers, Directors, Trustees, Key Employees, and Highest		20	n n	
	-	Compensated Employees		20	ZJ)
Dopo	tmont of the Treesury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Publ	ic
	tment of the Treasury al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe	ction	
Nam	ne of the organization	1	Employer id			mber
		IDAHO YOUTH RANCH, INC.	82-0	25334	6	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
	Part VII, Section A,	line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or c	harter travel Housing allowance or residence for perso	nal use			
	Travel for com		sidence			
	Tax indemnific	S				
	Discretionary s	spending account Personal services (such as maid, chauffer	ur, chef)			
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or				
	•			1b		
2	-	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		
•						
3		ny, of the following the organization used to establish the compensation of the organization's				
		ector. Check all that apply. Do not check any boxes for methods used by a related organizati	onto			
	·	ation of the CEO/Executive Director, but explain in Part III.				
	Compensation					
	·	ompensation consultant				
		ther organizations X Approval by the board or compensation of	ommittee			
4	During the year did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
-	organization or a re					
а	•	e payment or change-of-control payment?		4a		x
b		eive payment from a supplemental nonqualified retirement plan?				x
		eive payment from an equity-based compensation arrangement?				x
-		les 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n			
	contingent on the r					
а	The organization?			5a		X
		ation?				X
		r 5b, describe in Part III.				
6	For persons listed of	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n			
	contingent on the n	et earnings of:				
а	The organization?			6a		X
		ation?				X
		r 6b, describe in Part III.				
7		n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments				
		ies 5 and 6? If "Yes," describe in Part III		7		X
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ıe			<u>-</u> -
				8		X
9		id the organization also follow the rebuttable presumption procedure described in				
		53.4958-6(c)?		9		
For	Paperwork Reduct	on Act Notice, see the Instructions for Form 990.	Sched	ule J (Forn	n 990)) 2023

LHA 332111 11-06-23

Schedule J (Form 990) 2023

82-0253346

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) SCOTT CURTIS	(i)	236,482.	0.	984.	7,101.	23,957.	268,524.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) SPENCER MERRICK	(i)	205,037.	10,625.	20,574.	0.	12,519.	248,755.	0.
MEDICAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KIM THOMAS	(i)	172,042.	0.	984.	5,149.	600.	178,775.	0.
CFO/TREASURER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ELIZABETH SHEAHAN	(i)	149,762.	1,000.	984.	3,047.	17,369.	172,162.	0.
CDO	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CAMILLE ANDERSEN	(i)	151,628.	0.	984.	2,151.	10,400.	165,163.	0.
СРО	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RICHARD CLINE	(i)	136,326.	1,000.	984.	4,257.	17,369.	159,936.	0.
VP - SOCIAL ENTERPRISE	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) RICHARD ALIS	(i)	134,971.	0.	984.	4,202.	17,069.	157,226.	0.
CHIEF RISK OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J (Form 990) 2023

(Form 990)

Dependent of the Trees

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

d the latest information.

OMB No. 1545-0047
2023

Open to Public

Department of the freasury	
Internal Revenue Service	

Go to www.irs.g	gov/Form990 for	· instructions	and the l	ate

Name of the	organization
-------------	--------------

Internal Revenue Service	Go t	o www	w.irs.gov/Form	990 fo	or inst	ructions and the lat	est information.			In	spect	ion	
Name of the organization			Employer					ident	ificatio	on nur	nber		
	IDAHO Y	נעסצ	TH RANCH	, II	NC.			82	-02	533	46		
Part I Excess B	enefit Trans	actio	ons (section 50)1(c)(3)), secti	on 501(c)(4), and see	ction 501(c)(29) orgar	nizatio	ns onl	y)			
							; or Form 990-EZ, Pa						
1		(b) Relationship between disqualified			ified	(d) Correcte				cted?			
(a) Name of disqualifi	lea person		person and or	ganiza	tion	(0	c) Description of trans	sactio	n		<u> </u>	es	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
2 Enter the amount of	tax incurred by	the or	ganization mana	agers o	or disq	ualified persons duri	ing the year under						
section 4958									. \$				
3 Enter the amount of	tax, if any, on lir	ne 2, a	bove, reimburse	ed by t	the org	ganization			\$				
Devit II La ene ta	and/an Fram	Justa	we at a d Dava										
	and/or From												
•	•					Part V, line 38a, or l	Form 990, Part IV, line	e 26; (or if th	e orga	anizatio	on	
	amount on Forn	Í		ŕ			Г			(h) Ap	nrovad		
(a) Name of interested person	(b) Relation with organiz		(c) Purpose of loan	from	an to or h the	(e) Original principal amount	(f) Balance due	(g) defa		by bo comm	ard or	(i) Wi agreer	
	J. J			<u> </u>	zation? From		-	1	No	Yes		Yes	
(1)				10	From			Yes	NO	res	No	res	NO
(1) (2)													
(3)													
(4)													
(5)													
(6)													

(6) (7) (8) (9) (10) Total \$

Grants or Assistance Benefiting Interested Persons Part III

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) 2023

LHA 332131 11-06-23

	(Form 990) 2023			RANCH,	
Part IV	Business Transac	tions Involv	ving Inter	ested Pers	ons

IDAHO YOUTH RANCH, INC.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction		aring of zation's <u>ues?</u>
				Yes	No
(1)CHRIS TAYLOR	BOARD MEMBER / CEO	11,755.	COPIER SERV		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Supplemental information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHRIS TAYLOR

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BOARD MEMBER / CEO AND CO-OWNER OF FISHER'S TECHNOLOGY

(D) DESCRIPTION OF TRANSACTION: COPIER SERVICES

Schedule L (Form 990) 2023

332132 11-30-23

SCHEDULE M (Form 990)

Noncash Contributions

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public

Inspection

20

23

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Department of the Treasury Internal Revenue Service

Nam	e of the organization				Employe	er identification	on nur	nber
	IDAHO YOUTH I	RANCH,	INC.		8	32-0253	346	
Pa	rt I Types of Property							
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g		(d) d of determin contribution ar	•	S
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests			<u> </u>				
4	Books and publications	X		646,424.				
5	Clothing and household goods	X		4,171,430.			ST	
6	Cars and other vehicles	X	90	· · · · ·				
7	Boats and planes	X	2	226.	MARKET V	/ALUE		
8	Intellectual property							
9	Securities - Publicly traded	X	0	431,547.	MARKET V	/ALUE		
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution - Historic structures							
14	Qualified conservation contribution - Other							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles	x	1,595	229,632.	MARKET \	/ALUE		
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts							
25	Other ()							
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received by the organiz	zation during	the tax year for c	ontributions				
20	for which the organization completed Form 82							
		56, i ait i, b	onee , territerine ug				Yes	No
30a	During the year, did the organization receive by	contributio	n any property rep	orted in Part L lines 1 throug	nh 28 that it		100	
	must hold for at least 3 years from the date of							
	exempt purposes for the entire holding period?	_				30a		х
h	If "Yes," describe the arrangement in Part II.	·						
31	Does the organization have a gift acceptance	olicy that re	equires the review of	of any nonstandard contribut	tions?	31	х	
	Does the organization have a girt deceptance p Does the organization hire or use third parties	•	•					
	contributions?		-			<u>32a</u>	х	
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in c	olumn (c) fo	r a type of property	/ for which column (a) is che	cked,			
	describe in Part II.							
For F	Paperwork Reduction Act Notice, see the Inst	ructions for	r Form 990.		Sche	edule M (Forn	n 990)	2023

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

A THIRD PARTY IS USED TO AUCTION DONATED HORSES THAT CANNOT BE USED FOR

THE PROGRAMS WITH THE CHILDREN.

SCHEDULE M, LINE 33:

NONCASH CONTRIBUTIONS WHICH HAVE A READILY DETERMINABLE MARKET VALUE OR

WHICH ARE INTENDED FOR USE BY THE ORGANIZATION (SUCH AS EQUIPMENT AND

SUPPLIES) ARE RECORDED AS NONCASH CONTRIBUTIONS AT THE DATE OF

DONATION. NONCASH CONTRIBUTIONS WHICH ARE NOT INTENDED FOR INTERNAL USE

BY THE ORGANIZATION (SUCH AS CLOTHING AND FURNITURE DONATIONS TO THE

THRIFT STORES) ARE NOT RECORDED AS NONCASH CONTRIBUTIONS UNTIL THEY ARE

CONVERTED TO CASH OR ASSESSED ESTIMATED VALUE AT YEAR END INVENTORY.

332142 09-11-23

SCHEDULE O (Form 990)

Department of the Treasury

Name of the organization

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



82-0253346

IDAHO YOUTH RANCH, INC.

IOUIH RANCH, INC.

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

HEALING, AND RESILIENCE.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

IN AUGUST OF 2023, IDAHO YOUTH RANCH OPENED THE RESIDENTIAL CENTER FOR

HEALING AND RESILIENCE ON THE HANDS OF PROMISE CAMPUS.

THE RESIDENTIAL CENTER FOR HEALING & RESILIENCE INCLUDES:

TWO RESIDENTIAL HALLS

A WELLNESS CENTER

A DINING AND RECREATION HALL

AN EDUCATION CENTER

A WELCOME CENTER FOR FAMILIES

THESE BUILDINGS AND SERVICES WERE DESIGNED TO SUPPORT THE PHYSICAL,

EMOTIONAL, AND EDUCATIONAL NEEDS OF THE CHILDREN AND TEENS WHO WILL

LIVE HERE. YOUTH ARE SUPPORTED WITH 24-HOUR NURSING, PSYCHIATRIC CARE,

PROVEN TREATMENT MODELS, AND A YEAR-ROUND SCHOOL. DESIGNED AND MODELED

AFTER LEADING NATIONAL FACILITIES, THE CENTER INCLUDES MEDICATION

MANAGEMENT, NUTRITION, AND PHYSICAL FITNESS IN A SECURE ENVIRONMENT

WITH 24-HOUR SUPERVISION. ALL THIS CARE SUPPORTS ONE GOAL: HELPING KIDS

68

HEAL AND RETURN TO THEIR FAMILIES AND COMMUNITIES IN A SAFE AND

SUPPORTED MANNER.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. LHA 332211 11-14-23 Schedule O (Form 990) 2023

Schedule O (Form 990) 2023	Page 2
Name of the organization IDAHO YOUTH RANCH, INC.	Employer identification number 82-0253346
	02 0233340
FORM 990 PART III LINE 4A, PROGRAM SERVICE	
SOCIAL ENTERPRISE:	
IDAHO YOUTH RANCH (IYR) OWNS AND OPERATES 24 THRIFT STORES	, ONLINE BOOK
AND COLLECTIBLE DIVISIONS, AND A VEHICLE SALES LOT. THESE	LOCATIONS
SELL AND/OR RECYCLE CLOTHING, VEHICLES AND OTHER NON-CASH	GOODS DONATED
BY THE PUBLIC TO FUND THERAPEUTIC PROGRAMS FOR VULNERABLE	IDAHO YOUTH
AND THEIR FAMILIES. IYR SOCIAL ENTERPRISE LOCATIONS PROVID	E JOBS,
BENEFITS AND CAREER PATHS FOR OVER 400 EMPLOYEES. STORES S	ERVE AS JOB
TRAINING SITES FOR IYR'S YOUTHWORKS! PROGRAM. STORES INCLU	DE A RANCH
READERS PROGRAM, WHICH HAS GIVEN OVER 496,000 FREE BOOKS A	ND INCENTIVES
FOR READING THEM TO IDAHO CHILDREN. IYR SOCIAL ENTERPRISE	RECYCLES
DONATED GOODS THAT CANNOT BE SOLD, HELPING REDUCE THE VOLU	ME OF WASTE
ENTERING PUBLIC LANDFILLS IN IDAHO'S COMMUNITIES.	
FORM 990 PART III LINE 4B, PROGRAM SERVICE	
HAYS HOUSE:	

IYR OPERATES A RESIDENTIAL FACILITY THAT HOUSES YOUTH BETWEEN THE AGES
OF 8 AND 18 WHO ARE VULNERABLE DUE TO ABUSE, NEGLECT, FAMILY CONFLICT,
AND/OR ABANDONMENT; OR YOUTH WHO ARE STRUGGLING WITH DANGEROUS
BEHAVIOR, OR CONFLICTS AT SCHOOL OR HOME. SERVICES ARE TAILORED TO MEET
EACH CHILD'S UNIQUE SITUATION AND MAY INCLUDE ANIMAL ASSISTED THERAPY,
BEHAVIORAL THERAPY, SERVICE LEARNING, EDUCATIONAL RECOVERY, AND LIFE
SKILL DEVELOPMENT. REINTEGRATION SERVICES AND ONGOING ACCESS TO THERAPY
ARE A KEY PART OF FINISHING THE JOB AS YOUTH ARE BROUGHT BACK INTO
THEIR HOMES.

PSYCHIATRIC RESIDENTIAL TREATMENT FACILITY:

332212 11-14-23

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023	Page 2
Name of the organization IDAHO YOUTH RANCH, INC.	Employer identification number 82-0253346
	IN RURAL
TREASURE VALLEY, OUR STATE-OF-THE-ART FACILITY OFFERS INDI	VIDUALIZED
CARE, EDUCATION, AND HEALING. THE IDAHO YOUTH RANCH RESID	ENTIAL CENTER
FOR HEALING & RESILIENCE PROVIDES LONG-TERM PSYCHIATRIC CA	RE TO YOUTH
AGES 11-17 IN A UNIQUE ENVIRONMENT CAREFULLY DESIGNED FOR	A THERAPEUTIC
EXPERIENCE. WE PROVIDE A SAFE, SUPPORTIVE TRAUMA-INFORMED	ENVIRONMENT,
MENTAL AND EMOTIONAL DEVELOPMENT TAILORED TO EACH YOUTH, F.	AMILY
INVOLVEMENT THROUGHOUT THE HEALING PROCESS FOR PREPAREDNES	S AND
LONG-TERM SUCCESS, AND AFTERCARE SUPPORT AND RESOURCES WHE	N YOUTH
RETURNS HOME.	
FORM 990 PART III LINE 4C, PROGRAM SERVICE	
COMMUNITY SERVICES:	
IYR PROVIDES YOUTH AND FAMILY THERAPY IN BOTH NORTH IDAHO	AND IN
SOUTHWEST IDAHO AND TELEHEATH MENTAL HEALTH SERVICES STATE	WIDE. IDAHO
YOUTH RANCH'S THERAPY IS TARGETED AT IDAHO'S MOST VULNERAB	LE YOUTH AND
USES LEADING THERAPEUTIC PRACTICES TO PROVIDE THEM THE HEA	LING & HOPE
THE NEED. BLENDING PROVEN EVIDENCE-BASED THERAPIES; TRAUMA	FOCUSED -
COGNITIVE BEHAVIORAL THERAPY, DIALECTICAL BEHAVIOR THERAPY	, EYE
MOVEMENT DESENSITIZATION AND REPROCESSING THERAPY, AND EQU	INE ASSISTED
THERAPY, IDAHO YOUTH RANCH PROVIDES A TREATMENT MODEL UNLI	KE OTHERS,
PROVEN TO HEAL YOUTH WHO STRUGGLE WITH ACUTE, CHRONIC, AND	COMPLEX
TRAUMA.	

IYR'S ADOPTION SERVICES PROGRAM IN NORTHERN IDAHO OFFERS A FULL RANGE

OF SERVICES INCLUDING PLACEMENT OF INFANTS, SPECIAL-NEEDS ADOPTION,

HOME STUDIES AND POST-PLACEMENT SUPERVISION, INTERNATIONAL AND 332212 11-14-23 Schedule O (Form 990) 2023 70

Name of the organization IDAHO YOUTH RANCH, INC.	Employer identification number 82-0253346
INTERSTATE ADOPTION, AND NON-AGENCY ADOPTION. SINCE 1983,	IYR HAS
PRACTICED AN ""OPEN ADOPTION"" PHILOSOPHY, HELPING FACILIT	ATE
COLLABORATION AND COOPERATION BETWEEN BIRTH PARENTS AND AL	OOPTIVE
PARENTS OVER THE CHILD'S LIFETIME, TO THE GREATEST EXTENT	POSSIBLE.
FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:	
WORKFORCE DEVELOPMENT	
LAUNCHED IN MARCH 2013, YOUTHWORKS! IS A COMPREHENSIVE JOE	3 TRAINING AND
JOB PLACEMENT PROGRAM CREATED TO HELP DISADVANTAGED YOUTH	AGES 15-22
DEVELOP THE SKILLS THEY NEED TO FIND AND KEEP MEANINGFUL E	EMPLOYMENT.
THIS NEWEST IYR PROGRAM INCLUDES CLASSROOM INSTRUCTION, JC	B PLACEMENT,
ONE-ON-ONE MENTORING, AND OVERSIGHT."	
EXPENSES \$ 191,038. INCLUDING GRANTS OF \$ 0. REVENUE \$	s 0.
FORM 990, PART VI, SECTION B, LINE 11B:	
A DRAFT OF THE 990 IS PROVIDED TO MANAGEMENT AND THE FINAN	ICE COMMITTEE AND
THE BOARD FOR REVIEW AND APPROVAL PRIOR TO FILING WITH THE	IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL DIRECTORS, OFFICERS, TRUSTEES, KEY EMPLOYEES AND OTHER INTERESTED

PERSONS MUST UPDATE A DISCLOSURE FORM AT LEAST ANNUALLY. EACH SHALL

ANNUALLY SIGN A STATEMENT WHICH AFFIRMS SUCH PERSON HAS RECEIVED A COPY OF

THE CONFLICT OF INTEREST POLICY AND READ, UNDERSTOOD, AND COMPLIED WITH IT.

WHEN A POTENTIAL CONFLICT IS IDENTIFIED, THE REMAINING INDEPENDENT PERSONS

SHALL DECIDE, AFTER REVIEWING ALL MATERIAL FACTS, IF A CONFLICT OF INTEREST

71

EXISTS AND THE APPROPRIATE ACTIONS ARE NECESSARY.

332212 11-14-23

THE BOARD OF DIRECTORS ANNUALLY EVALUATES THE PERFORMANCE OF THE CEO IN A CLOSED BOARD MEETING. AT THAT TIME THEY USE PROFESSIONALLY PUBLISHED SALARY SURVEYS AS WELL AS SALARY INFORMATION GATHERED FROM LOCAL NON-PROFITS OF SIMILAR SIZE TO ASSESS THE REASONABLENESS OF THE COMPENSATION FOR THAT INDIVIDUAL. THE LAST REVIEW AND APPROVAL OF THE CEO'S COMPENSATION OCCURRED AT THE AUGUST 2024 BOARD MEETING.

FORM 990, PART VI, SECTION C, LINE 19:

IDAHO YOUTH RANCH FINANCIAL STATEMENTS ARE AVAILABLE ON OUR WEBSITE. ALL

OTHER DOCUMENTS ARE AVAILABLE UPON REQUEST

FORM 990 PART VI, SECTION A LINE 7A

THE BOARD ADVANCEMENT COMMITTEE HAS IDENTIFIED FOCUS AREAS FOR BOARD RECRUITMENT. THE BOARD AND EXECUTIVE STAFF ARE ENCOURAGED TO NOMINATE POTENTIAL CANDIDATES. CANDIDATES ARE VETTED BY THE BOARD ADVANCEMENT COMMITTEE WHO MAKES RECOMMENDATIONS TO THE FULL BOARD OF NEW BOARD MEMBERS. THE FULL BOARD VOTES TO ACCEPT/DISALLOW THE RECOMMENDATION OF THE COMMITTEE.

FORM 990 PART XI, LINE 2C

THE ORGANIZATION DID NOT CHANGE ITS AUDIT SELECTION OR OVERSIGHT

PROCESSES DURING THE YEAR.

14421121 131839 B116997